

REMARKS

There are 23 originally filed claims. In response to the restriction requirement in the U.S. application serial no. 10/090,710 filed March 4, 2002, applicants withdrew claims 1-10, 20 and 22 in group II and hereby pursue their prosecution in the present divisional application. As such, claims 11-19, 21 and 23 are canceled and claims 1-10, 20 and 22 are currently presented in this divisional application. No new matter has been introduced. This divisional application is directed to a process of preparing 1,2-benzisoxazole-3-acetic acid which comprises the step of reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base. .

The specification has been amended to reference the parent application upon which the subject divisional application is based on.

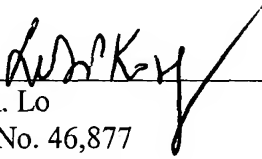
Applicants believe that all pending claims are free of prior art and patentable and allowance of these claims is respectfully requested. The Examiner may reach undersigned at (212) 908-6018 when he/she takes this application for further action.

Respectfully submitted,

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By:



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